## Remarks

Applicant has filed a Request for Continued Examination (RCE) and this Amendment in response to the Final Office Action dated January 12, 2004. Claims 64 and 66-67 and 91-113 are currently pending. Claims 64 and 66-67 have been amended. New claims 91-113 have been added. Claims 48-49, 52-63, 65, and 68-90 have been canceled without prejudice. Claims 1-47 and 50-51 were previously canceled without prejudice. Reexamination and reconsideration are respectfully requested.

Claims 64-67 were rejected under 35 U.S.C. 103 as unpatentable over U.S. Patent No. 4,978,420 to Bach taken with U.S. Patent No. 6,001,538 to Chen et al. ("Chen") and U.S. Patent No. 5,960,306 to Hall et al. ("Hall"). The rejection is respectfully traversed.

Applicant respectfully submits that the Examiner has cited no portion of the art that describes or suggests a method including forming "the silicon nitride layer side surface having a tapered shape with an angle in the range of 30 degrees to 60 degrees . . ., the silicon oxide layer side surface having a tapered shape with an angle in the range of 60 degrees to 70 degrees . . . , wherein the angle of the silicon nitride layer side surface having a tapered shape is smaller than the angle of the silicon oxide layer side surface having a tapered shape" as recited in claim 64, as amended. In particular, applicant notes that unlike claim 64, the Examiner's citations to Chen do not appear to describe forming the side surface of the layers to both have a tapered shape. Indeed, the Examiner asserted that the shape of Chen optimizes device packing. Chen, as seen in Fig. 4 (cited by the Examiner), appears to show the silicon oxide layer not being tapered. Thus, Chen would appear to teach away from forming both layers to be tapered as recited in claim 64. In addition, applicant notes that the Bach Fig. 1 (cited by the Examiner) appears to show forming both layers to have the same taper angle, unlike claim 64. The Examiner's citations to Hall do not overcome the above deficiencies. Accordingly, applicant respectfully submits that the rejection of claim 64 should be withdrawn. Claim 65 has been canceled without prejudice. The rejection of dependent claims 66-67 should be withdrawn for at least the same reasons as claim 64.

In addition, applicant does not agree with the Examiner's rationale for the combination of references. However, as noted above, even if the references are combined, the combination does not

suggest the method recited in the claims.

For at least the reasons discussed above, applicant respectfully submits that the Examiner has not met his burden to establish obviousness and accordingly, the rejection should be withdrawn.

The Office Action also included various comments concerning the art and the non-patentability of features in various of the pending claims. Applicants respectfully disagree with the Examiner's non-patentability conclusions. The discussion above has directly addressed some of those comments and the Examiner's other comments are deemed moot at this time in view of this response.

New claims 91-113 have been added. Support for the claims may be found throughout the specification and drawings. It is believed that no new matter has been entered. Examination of the new claims is respectfully requested.

Applicant respectfully submits that the pending claims are in patentable form.

Reexamination and reconsideration are respectfully requested. If, for any reason, the application is not in condition for allowance, the Examiner requested to telephone the undersigned to discuss the steps necessary to place the application into condition for allowance.

Respectfully submitted,

Han S. Raying

Alan S. Raynes

Reg. No. 39,809

KONRAD RAYNES & VICTOR, LLP

315 South Beverly Drive, Suite 210

Beverly Hills, CA 90212

Customer No. 24033

Dated: April <u>/2</u>, 2004

(310) 556-7983 (general tele)

(310) 871-8448 (direct tele)

(310) 556-7984 (fax)

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I hereby certify that this correspondence is being deposited with the United States Postal Service with sufficient postage as first class mail in an envelope addressed to: Mail Stop RCE, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on April 12, 2004.

Alan S. Raynes

April 12, 2004

Date